

EXHIBIT B

Hays Financial Consulting, LLC

3343 Peachtree Road, NE
East Tower, Suite 200
Atlanta, GA 30326

SEC v. Travis Correll et al
c/o S. Gregory Hays, Receiver
3343 Peachtree Road, N.E.
Suite 200
Atlanta GA 30326

Accountants and Financial Consultants to the Receiver For the Period from 1/1/2009 to 1/31/2009

February 11, 2009

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
Dick Brock	4.30	1,075.00
	250.00/hr	
Fred Tulley	16.70	2,505.00
	150.00/hr	
J. Colt Conner, CFE	20.70	2,277.00
	110.00/hr	
Julie N. Hentosz, CFE	0.70	77.00
	110.00/hr	
Kathryn A. Malek, PHR	0.50	85.00
	170.00/hr	
M. Eileen Castle, CPA	1.50	375.00
	250.00/hr	
Pamela Dennison	6.60	1,320.00
	200.00/hr	
Robert E. Meehan, CPA	0.50	125.00
	250.00/hr	
Scott S. Askue, CIRA	80.10	22,027.50
	275.00/hr	
Shuwanda Y. Sloane, CFE	149.40	19,422.00
	130.00/hr	
For professional services rendered	281.00	\$49,288.50

Additional Charges :

Copying Cost	29.70
Document Storage	455.00
Fax	12.25
Federal Express	27.31
Postage	34.02
Total costs	\$558.28

Total amount of this bill

\$49,846.78

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Accountants and Financial Consultants to the Receiver

For the Period from 1/1/2009 to 1/31/2009

February 11, 2009

Professional Services

	<u>Hours</u>	<u>Amount</u>
Accounting	1.30	272.00
Case Administration	0.50	104.50
Claims Administration & Objections	264.30	46,246.00
Fee / Employment Applications	0.30	82.50
Investor Communications and Reporting	10.00	1,368.50
Litigation Consulting	1.40	385.00
Tax Issues	3.20	830.00
For professional services rendered	281.00	\$49,288.50

Additional Charges :

Copying Cost	29.70
Document Storage	455.00
Fax	12.25
Federal Express	27.31
Postage	34.02
Total costs	\$558.28

Total amount of this bill

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For the Period from 1/1/2009 to 1/31/2009

February 11, 2009

Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>	
<u>Accounting</u>				
1/7/2009	SSA	Drafted email regarding to Clark Will regarding [REDACTED]	0.20	55.00
			275.00/hr	
1/8/2009	SSA	Reviewed estate transactions for the Texas Defendants.	0.40	110.00
		Drafted email to Eileen Castle regarding [REDACTED]	275.00/hr	
1/14/2009	KAM	Drafted W-9 for Joshua Tree and sent to SunTrust Bank in order to have them refund their tax withholding made 12/31/08.	0.20	34.00
			170.00/hr	
	JNH	Reviewed and reconciled bank statement and documents for December 2008.	0.20	22.00
			110.00/hr	
1/29/2009	KAM	Researched payments made in 2008. Prepared 3 Forms 1099 and distributed.	0.30	51.00
			170.00/hr	
	Subtotal		1.30	272.00
<u>Case Administration</u>				
1/14/2009	JCC	Fowarded documents to website manager to be added to the HFC website.	0.20	22.00
			110.00/hr	
1/26/2009	SSA	Reviewed email from IRS regarding [REDACTED]	0.30	82.50
		Telephone call to Bill Arnold regarding [REDACTED]	275.00/hr	
	Subtotal		0.50	104.50
<u>Claims Administration & Objections</u>				
1/5/2009	SYS	Continued to review submitted investor claim forms and calculated allowed claim amounts for same.	2.00	260.00
			130.00/hr	
	SYS	Reviewed remaining investor claim forms with name issues and prepared declarations to be completed by same as necessary.	3.00	390.00
			130.00/hr	
	JCC	Performed review of claims for accuracy.	2.00	220.00
			110.00/hr	
	JCC	Continued review of claims.	1.00	110.00
			110.00/hr	
	SYS	Reviewed submitted investor claim forms that have name issues and followed up as necessary by preparing declarations as needed on case by case basis.	2.00	260.00
			130.00/hr	

			<u>Hrs/Rate</u>	<u>Amount</u>
1/5/2009	SSA	Discussed [REDACTED] with Shuwanda Sloane. Reviewed filed claims.	0.70 275.00/hr	192.50
	SSA	Reviewed documents relating to Dwight Johnson investors. Drafted emails to and reviewed email from Ralph Freeman regarding [REDACTED]	0.60 275.00/hr	165.00
1/6/2009	SYS	Continued to review remaining submitted investor claim forms and calculated allowed claim amounts as for same.	3.00 130.00/hr	390.00
	JCC	Performed review of claims.	0.50 110.00/hr	55.00
	SYS	Reviewed remaining investor claim forms to be reviewed for calculation of allowed claim amounts and entered same as necessary into the investor database.	3.00 130.00/hr	390.00
	JCC	Performed review of claims.	2.00 110.00/hr	220.00
1/7/2009	SYS	Continued to review submitted claim forms in order to calculate allowed claim amounts and entered same into the investor database if applicable.	2.50 130.00/hr	325.00
	SYS	Reviewed claim forms and supporting documents forwarded from investors in order to calculate allowed claim amounts for same.	3.00 130.00/hr	390.00
	SSA	Reviewed proofs of claim and compared to defendants' records.	1.00 275.00/hr	275.00
1/8/2009	SYS	Continued to review submitted investor claim forms to calculate allowed claim amounts for same.	3.00 130.00/hr	390.00
	SYS	Reviewed claim forms and supporting documents forwarded from investors in order to calculate allowed claim amounts for same.	3.00 130.00/hr	390.00
	JCC	Performed review of claims.	2.00 110.00/hr	220.00
	JCC	Performed review of claims.	2.00 110.00/hr	220.00
1/9/2009	JCC	Performed claims administration and review.	3.00 110.00/hr	330.00
	SSA	Drafted email to Ralph Freeman regarding [REDACTED] [REDACTED]	0.20 275.00/hr	55.00
	SYS	Continued to review submitted investor claim forms to calculate allowed claim amounts for same.	3.00 130.00/hr	390.00
	JCC	Performed review of claims.	2.00 110.00/hr	220.00
	SYS	Reviewed submitted claim forms and calculated allowed claim amounts and entered same into the investor database.	3.00 130.00/hr	390.00
1/12/2009	SYS	Continued to review submitted claim forms and calculated allowed claim amounts as necessary for same.	2.50 130.00/hr	325.00
	SYS	Reviewed and prepared declarations to be forwarded to persons that have monies invested on their behalf and have not filed a claim form with the Receiver's office.	1.80 130.00/hr	234.00
	SYS	Reviewed submitted investor claim forms and calculated allowed claim amounts for same.	3.00 130.00/hr	390.00
	SSA	Drafted emails to Bill Arnold regarding [REDACTED] [REDACTED] Telephone call from Steve Smith regarding [REDACTED]	0.40 275.00/hr	110.00
	JCC	Drafted email to Quilling, Schleander regarding [REDACTED] Performed review of claims.	3.00 110.00/hr	330.00

			<u>Hrs/Rate</u>	<u>Amount</u>
1/12/2009	JNH	Reviewed claims for correct addresses and additional listed investors.	0.30	33.00
	JCC	Performed analysis of claims.	110.00/hr 3.00	330.00
1/13/2009	SSA	Continued review and reconciliation of remaining claims with unique and difficult issues.	110.00/hr 2.50	687.50
	SYS	Continued to review and prepare Declarations to be forwarded to persons that have monies invested on their behalf and have not filed a claim form with the Receiver's office.	275.00/hr 2.20	286.00
	SYS	Continued to review and prepare declarations to be forwarded to persons that have monies invested on their behalf and have not filed a claim form with the Receiver's office.	130.00/hr 2.00	260.00
	SYS	Reviewed and prepared declarations to be forwarded to persons that have monies invested on their behalf and have not filed a claim form with the Receiver's office.	130.00/hr 3.00	390.00
1/14/2009	SSA	Reviewed and reconciled claim issues. Drafted comments and objections on same.	130.00/hr 3.00	825.00
	SYS	Reviewed and prepared Declarations to be forwarded to persons that have monies invested on their behalf and have not filed a claim form with the Receiver's office.	275.00/hr 3.40	442.00
	SSA	Telephone call from Bill Arnold regarding [REDACTED]	130.00/hr 0.40	110.00
	SYS	Continued to review and prepare Declarations to be forwarded to persons that have monies invested on their behalf and have not filed a claim form with the Receiver's office.	275.00/hr 2.80	364.00
1/15/2009	SYS	Reviewed and prepared Declarations for persons that have monies invested on their behalf and have not filed a claim form with the Receiver's office.	130.00/hr 3.00	390.00
	SSA	Telephone call from Bill Arnold regarding [REDACTED] issues. Reviewed files for claim issues to be addressed. Prepared various analyses of claims of investors and facilitators.	130.00/hr 2.70	742.50
	SSA	Continued review and resolution of claims with unique issues.	275.00/hr 2.20	605.00
	SSA	Researched issues with Gillespie Construction claims. Drafted email to Bill Arnold regarding [REDACTED]	275.00/hr 0.70	192.50
	SSA	Drafted emails to and reviewed emails from Steve Cunningham regarding [REDACTED]	275.00/hr 0.30	82.50
	SYS	Reviewed submitted investor claim forms and entered information captured from same into the investor database.	275.00/hr 0.20	26.00
	SYS	Continued to review and prepare Declarations to be forwarded to persons that have monies invested on their behalf and have not filed a claim form with the Receiver's office.	130.00/hr 1.40	182.00
	SYS	Reviewed email from Bill Arnold regarding [REDACTED] and followed up as necessary.	130.00/hr 0.30	39.00
	SYS	Continued to review and prepare Declarations to be forwarded to persons that have monies invested on their behalf and have not filed a claim form with the Receiver's office.	130.00/hr 2.20	286.00

			<u>Hrs/Rate</u>	<u>Amount</u>
1/16/2009	SYS	Reviewed and prepared Declarations for persons that have monies invested on their behalf and have not filed a claim form with the Receiver's office.	3.00 130.00/hr	390.00
	FT	Identified parties for declaration mailings.	1.10 150.00/hr	165.00
	SSA	Reviewed claim issues with facilitators. Reconciled claim issues with same. Drafted letters to investors of JOSO and Mountain Waters.	2.50 275.00/hr	687.50
	SSA	Telephone call to and from Bill Arnold regarding [REDACTED]	0.30 275.00/hr	82.50
	SYS	Telephone calls from several investors in response to recent messages regarding [REDACTED] and followed up as necessary.	0.40 130.00/hr	52.00
	SYS	Continued to review and prepare Declarations to be forwarded to persons that have monies invested on their behalf and have not filed a claim form with the Receiver's office.	2.80 130.00/hr	364.00
	SSA	Continued review of claims with unique claim issues. Reconciled and allowed or prepared objections as appropriate.	2.80 275.00/hr	770.00
	SSA	Telephone call from Chris Zaal regarding [REDACTED]	0.20 275.00/hr	55.00
	SSA	Prepared reports of claims with objection issues.	0.60 275.00/hr	165.00
	SYS	Continued to review and prepare Declarations to be forwarded to persons that have monies invested on their behalf and have not filed a claim form with the Receiver's office.	1.50 130.00/hr	195.00
1/19/2009	SYS	Reviewed submitted claim forms where funds have been invested on behalf of others and Declarations need to be prepared and signed by same prior to distributing funds.	2.00 130.00/hr	260.00
	SYS	Reviewed voice mail messages from investors in response to recently forwarded Declarations and followed up with same as necessary.	0.60 130.00/hr	78.00
	SYS	Continued to review submitted claim forms where funds have been invested on behalf of others and Declarations need to be prepared and signed by same prior to distributing funds.	2.30 130.00/hr	299.00
	SYS	Reviewed submitted Gorge Group investor claim forms and entered information captured from same into the investor database.	0.40 130.00/hr	52.00
	SYS	Continued to review submitted claim forms where funds have been invested on behalf of others and Declarations need to be prepared and signed by same prior to distributing funds.	2.50 130.00/hr	325.00
	SSA	Reviewed objection comments and updated as appropriate.	3.00 275.00/hr	825.00
	SSA	Reviewed issues with Mountain Waters and Gillespie Construction claims.	0.50 275.00/hr	137.50
1/20/2009	SSA	Reviewed claims with special issues for consideration. Reconciled differences and drafted notes on claims.	2.80 275.00/hr	770.00
	SYS	Reviewed submitted claim files for name issues and prepared and mailed declarations as necessary for same.	3.00 130.00/hr	390.00
	SSA	Continued review claims with special issues for consideration. Reconciled differences and drafted notes on claims.	3.00 275.00/hr	825.00

			<u>Hrs/Rate</u>	<u>Amount</u>
1/20/2009	SSA	Prepared report of all claims for final review.	0.30 275.00/hr	82.50
	SYS	Reviewed submitted investor claim forms and captured information from same into the investor database and compared same to defendant accounting records in order to calculate allowed claim amount as necessary.	0.70 130.00/hr	91.00
	SYS	Continued to review submitted investor claim forms for name issues and prepared and mailed declarations as necessary for same.	3.00 130.00/hr	390.00
1/21/2009	PD	Reviewed and drafted notation regarding missing signatures or discrepancies.	3.00 200.00/hr	600.00
	PD	Reviewed files for signature discrepancies and compiled list for declaration letters.	1.00 200.00/hr	200.00
	FT	Continued to review submitted claims for signature and name issues.	2.70 150.00/hr	405.00
	SYS	Reviewed submitted investor claim forms and prepared declarations to be forwarded to persons where funds were invested on their behalf and they have not filed a claim with the Receiver's office.	2.50 130.00/hr	325.00
	FT	Reviewed claims for signature and investor name issues.	3.00 150.00/hr	450.00
	SSA	Continued review of claim issues for difficult claims. Prepared objections and reconciled claims.	2.70 275.00/hr	742.50
	SSA	Reviewed claim issues for difficult claims. Prepared objections and reconciled claims.	2.70 275.00/hr	742.50
	SYS	Continued to review submitted investor claim forms and prepared declarations to be forwarded to persons where funds were invested on their behalf and they have not filed a claim with the Receiver's office.	1.80 130.00/hr	234.00
	SYS	Continued to review submitted investor claim forms and prepared declarations to be forwarded to persons where funds were invested on their behalf and they have not filed a claim with the Receiver's office.	3.00 130.00/hr	390.00
	PD	Continued review and drafting of notation regarding missing signatures or discrepancies.	1.40 200.00/hr	280.00
1/22/2009	SYS	Continued to review submitted investor claim forms and prepared declarations to be forwarded to persons where funds were invested on their behalf and they have not filed a claim with the Receiver's office.	2.00 130.00/hr	260.00
	FT	Continued to review claims forms for authorization and categorized accordingly.	0.60 150.00/hr	90.00
	FT	Reviewed claims for authorization and categorized accordingly.	3.00 150.00/hr	450.00
	SYS	Reviewed investor database to ensure that allowed names had been provided where claim amounts have been allowed as necessary.	1.00 130.00/hr	130.00
	SYS	Reviewed submitted investor claim forms and prepared declarations to be forwarded to persons where funds were invested on their behalf and they have not filed a claim with the Receiver's office.	3.00 130.00/hr	390.00
	SYS	Reviewed and prepared Declarations to forwarded to various sub-investors and telephone calls to investors regarding [REDACTED]	0.70 130.00/hr	91.00
	SYS	Reviewed investor database to ensure that allowed names had been provided where claim amounts have been allowed as necessary.	1.00 130.00/hr	130.00

			<u>Hrs/Rate</u>	<u>Amount</u>
1/22/2009	SSA	Prepared letter to small facilitators. Discussed [REDACTED] with Shuwanda Sloane. Addressed various claim issues.	1.40 275.00/hr	385.00
	SSA	Designed reports for declarations required form investors. Discussed [REDACTED] with staff.	0.60 275.00/hr	165.00
	SSA	Telephone call to Tom Bosch regarding [REDACTED]	0.40 275.00/hr	110.00
	PD	Continued to file pull, review and make notations regarding missing signatures or discrepancies in Correll files.	1.20 200.00/hr	240.00
1/23/2009	SSA	Drafted claim determination letters to be sent to investors. Drafted email to Tom Bosch regarding [REDACTED]. Discussed [REDACTED] with Fred Tulley.	1.40 275.00/hr	385.00
	SSA	Addressed claim issues with investors through small facilitators. Prepared report for final claims review.	0.60 275.00/hr	165.00
	SSA	Reviewed various claim issues and prepared reports for same.	3.00 275.00/hr	825.00
	SSA	Reviewed claims with complicated issues. Discussed [REDACTED] with Shuwanda Sloane.	0.60 275.00/hr	165.00
	FT	Continued to sort the claims into categories based on missing authorization papers.	2.40 150.00/hr	360.00
	SYS	Reviewed submitted investor claim forms and prepared declarations to be forwarded to persons where funds were invested on their behalf and they have not filed a claim with the Receiver's office.	3.00 130.00/hr	390.00
	SYS	Reviewed and prepared Declarations to be mailed to sub-investors as necessary and telephone calls to investors to [REDACTED]	1.70 130.00/hr	221.00
	FT	Prepared for and met with HFC staff to [REDACTED]	0.60 150.00/hr	90.00
	SYS	Continued to review submitted investor claim forms and prepared declarations to be forwarded to persons where funds were invested on their behalf and they have not filed a claim with the Receiver's office and prepared same for mailing as necessary.	2.40 130.00/hr	312.00
1/26/2009	SYS	Continued to review submitted investor claim forms and compared same against allowed names in the investor database and updated as necessary.	2.50 130.00/hr	325.00
	SYS	Reviewed submitted investor claim forms and compared names on forms to allowed names in the investor database and updated information as necessary.	3.00 130.00/hr	390.00
	SYS	Reviewed voice and email messages from investors in response to [REDACTED] and followed up as necessary.	0.60 130.00/hr	78.00
	SYS	Continued to review submitted investor claim forms and compared same against allowed names in the investor database and updated as necessary.	2.00 130.00/hr	260.00
	SSA	Reviewed of all claims submitted for issues to be address. Noted and resolved issues.	3.00 275.00/hr	825.00
	SSA	Prepared report of investor data for further review.	0.50 275.00/hr	137.50
	FT	Reviewed filed claims to locate certain investors.	1.70 150.00/hr	255.00
	SSA	Drafted letter to Tightrope investors.	0.40 275.00/hr	110.00

			<u>Hrs/Rate</u>	<u>Amount</u>
1/26/2009	SSA	Drafted emails to Tom Bosch regarding [REDACTED]	0.60	165.00
		[REDACTED]	275.00/hr	
	SSA	Drafted email to Ralph Freeman and reviewed email from same regarding [REDACTED]	0.40	110.00
		[REDACTED]	275.00/hr	
	SSA	Continued review of all claims submitted for issues to be address and resolved.	2.40	660.00
		[REDACTED]	275.00/hr	
1/27/2009	DB	Continued analysis of claimants for name consistency for claims processing.	3.00	750.00
		[REDACTED]	250.00/hr	
	DB	Analyzed list of claimants for name consistency for claims processing.	0.70	175.00
		[REDACTED]	250.00/hr	
	SYS	Reviewed listing of remaining submitted claims to make certain allowed amounts have been entered as well as allowed names and updated information as necessary.	2.00	260.00
		[REDACTED]	130.00/hr	
	SYS	Reviewed submitted investor claim forms where allowed names have not been entered into the investor database and updated information for same as necessary.	3.00	390.00
		[REDACTED]	130.00/hr	
	SYS	Continued to review submitted claim forms where an allowed name has not been entered and updated the investor database as necessary.	2.50	325.00
		[REDACTED]	130.00/hr	
	SYS	Reviewed voice mail messages from investors inquiring about [REDACTED]	0.50	65.00
		[REDACTED] and followed up as necessary.	130.00/hr	
	FT	Researched for claim files requiring signature by claimant.	1.60	240.00
		[REDACTED]	150.00/hr	
	SSA	Drafted uniform claim objections. Drafted email to Tom Bosch regarding [REDACTED]	2.80	770.00
		[REDACTED]	275.00/hr	
	SSA	Prepared reports of claims for additional review. Discussed [REDACTED] with staff.	2.50	687.50
		[REDACTED]	275.00/hr	
1/28/2009	SYS	Reviewed submitted investor claim forms where allowed names have not been entered into the investor database and updated information for same as necessary.	2.60	338.00
		[REDACTED]	130.00/hr	
	SSA	Drafted email to Ralph Freeman regarding [REDACTED]	0.20	55.00
		[REDACTED]	275.00/hr	
	SSA	Reviewed and verified objection information for claimants who received in excess of their investment.	2.00	550.00
		[REDACTED]	275.00/hr	
	SSA	Continued drafting detailed objection statements for overstated claim amounts.	2.70	742.50
		[REDACTED]	275.00/hr	
	SYS	Continued to review submitted claim forms where an allowed name has not been entered and updated the investor database as necessary.	1.80	234.00
		[REDACTED]	130.00/hr	
	SSA	Reviewed and drafted detailed objections relating to claims with overstated amounts for claims determination notice.	2.50	687.50
		[REDACTED]	275.00/hr	
	DB	Reviewed claims with Scott Askue and made changes as necessary.	0.60	150.00
		[REDACTED]	250.00/hr	
	SYS	Reviewed voice mail messages from investors inquiring about [REDACTED]	0.60	78.00
		[REDACTED] and followed up as necessary.	130.00/hr	
	SYS	Continued to review submitted claim forms where an allowed name has not been entered and updated the investor database as necessary.	2.50	325.00
		[REDACTED]	130.00/hr	
1/29/2009	SSA	Telephone call to Tom Bosch regarding [REDACTED]	0.50	137.50
		[REDACTED]	275.00/hr	
	SSA	Reviewed claims and drafted objection comments for same.	3.00	825.00
		[REDACTED]	275.00/hr	

		<u>Hrs/Rate</u>	<u>Amount</u>	
1/29/2009	SYS	Continued to review submitted claim forms where an allowed name has not been entered and updated the investor database with updated information as necessary.	2.20 130.00/hr	286.00
	SYS	Continued to review submitted claim forms where an allowed name has not been entered and updated the investor database as necessary.	2.00 130.00/hr	260.00
	SYS	Reviewed submitted investor claim forms where allowed names have not been entered into the investor database and updated information for same as necessary.	2.40 130.00/hr	312.00
	SSA	Continued review of claim and drafting of objections. Reviewed claimant names to determine proper claimant.	2.90 275.00/hr	797.50
1/30/2009	SYS	Continued to review submitted claim forms where an allowed name has not been entered and updated the investor database as necessary with allowed name.	2.50 130.00/hr	325.00
	SYS	Continued to review submitted claim forms where an allowed name has not been entered and updated the investor database as necessary.	1.80 130.00/hr	234.00
	SSA	Continued review and examination of claim issues. Drafted objection notes. Prepared various testing queries.	2.50 275.00/hr	687.50
	SYS	Telephone calls to and from several investors in response to [REDACTED]	1.00 130.00/hr	130.00
	SYS	Continued to review submitted claim forms where an allowed name has not been entered and updated the investor database as necessary.	2.00 130.00/hr	260.00
	SSA	Reviewed and verified claim information and allowed and prepared objections as appropriate.	2.80 275.00/hr	770.00
	Subtotal		264.30	46,246.00

Fee / Employment Applications

1/6/2009	SSA	Drafted email to Ralph Freeman regarding [REDACTED]	0.10 275.00/hr	27.50
1/12/2009	SSA	Reviewed and approved final December invoices. Drafted email to Bill Arnold regarding [REDACTED]	0.20 275.00/hr	55.00
	Subtotal		0.30	82.50

Investor Communications and Reporting

1/5/2009	SYS	Telephone calls to and from investors inquiring about [REDACTED]	0.50 130.00/hr	65.00
1/6/2009	SYS	Reviewed voice and email messages from investors [REDACTED] and followed up as necessary.	0.50 130.00/hr	65.00
	SYS	Reviewed emails and voice mails from investors regarding [REDACTED] and followed up with [REDACTED]	0.60 130.00/hr	78.00
1/8/2009	SYS	Reviewed email and voice mail messages from investors inquiring about [REDACTED] and followed up with [REDACTED]	0.70 130.00/hr	91.00

			<u>Hrs/Rate</u>	<u>Amount</u>
1/9/2009	SYS	Reviewed voice mail messages from investors and followed up as necessary.	0.50 130.00/hr	65.00
	SSA	Drafted status letter to investors for posting on the Receiver's website.	0.50 275.00/hr	137.50
	SYS	Telephone calls to and from investors inquiring about [REDACTED] and followed up as necessary regarding [REDACTED]	0.50 130.00/hr	65.00
	SYS	Reviewed email and voicemail messages from investors inquiring about [REDACTED] and followed up as necessary with [REDACTED]	0.60 130.00/hr	78.00
1/12/2009	SYS	Reviewed voice and email messages from investors regarding [REDACTED] and followed up with same as necessary.	0.50 130.00/hr	65.00
1/14/2009	SYS	Reviewed voice mail messages from several investors and followed with same as necessary.	0.60 130.00/hr	78.00
1/15/2009	SYS	Telephone calls from several investors in response to recent messages regarding [REDACTED] and followed up as necessary.	0.50 130.00/hr	65.00
1/19/2009	JNH	Telephone call from investor regarding [REDACTED]	0.20 110.00/hr	22.00
1/20/2009	SYS	Telephone calls to and from investors that invested funds on behalf of other investors to [REDACTED]	0.50 130.00/hr	65.00
	SYS	Telephone calls to and from investors that invested on behalf of other investors and updated information in the investor database as necessary.	0.50 130.00/hr	65.00
1/22/2009	SYS	Reviewed voice mail messages from investors inquiring about [REDACTED] and followed up with same as necessary.	0.50 130.00/hr	65.00
1/23/2009	SYS	Reviewed voice mail messages from investors inquiring about [REDACTED] and followed up with same as necessary.	0.50 130.00/hr	65.00
1/27/2009	SYS	Reviewed email messages from investors regarding [REDACTED] and followed up with same as necessary.	0.40 130.00/hr	52.00
1/29/2009	SYS	Reviewed emails from investors requesting [REDACTED] and updated the investor database as necessary with [REDACTED]	0.40 130.00/hr	52.00
	SYS	Telephone calls to and from several investors inquiring about [REDACTED] and followed up with [REDACTED] as necessary.	1.00 130.00/hr	130.00
	Subtotal		10.00	1,368.50
<u>Litigation Consulting</u>				
1/8/2009	SSA	Telephone call to Rich Douglas regarding [REDACTED]	0.50 275.00/hr	137.50
	SSA	Telephone call to Rich Douglas regarding [REDACTED]	0.50 275.00/hr	137.50
1/21/2009	SSA	Telephone call from Rich Douglas regarding [REDACTED]	0.40 275.00/hr	110.00

		<u>Hrs/Rate</u>	<u>Amount</u>
	Subtotal	1.40	385.00
	<u>Tax Issues</u>		
1/7/2009	SSA Discussed [REDACTED] with Eileen Castle. Drafted email to Clark Will regarding [REDACTED]	0.50 275.00/hr	137.50
1/14/2009	MEC Reviewed Chase transactions for 2005 through 2008 for all Correll entities. Discussed [REDACTED] with Bob Meehan and reviewed parties to the cases to determine appropriate entities to file tax returns in. Determined taxable amounts and reportable transactions and split to reportable entity.	1.30 250.00/hr	325.00
1/19/2009	SSA Drafted emails to Clark Will and Ralph Freeman regarding [REDACTED]	0.40 275.00/hr	110.00
1/20/2009	SSA Reviewed notice from the IRS and drafted email to Clark Will and Ralph Freeman regarding [REDACTED]	0.30 275.00/hr	82.50
	REM Reviewed IRS request concerning information on amended 1099's.	0.50 250.00/hr	125.00
	MEC Reviewed and responded to emails on [REDACTED]	0.20 250.00/hr	50.00
	Subtotal	3.20	830.00
	For professional services rendered	281.00	\$49,288.50
	Additional Charges :		
	<u>Expenses</u>		
1/17/2009	FedEx to IRS 12/11/08		27.31
	Document storage/Document Depository per court order - January 2009		455.00
1/31/2009	Copying cost for January 2009. 198 copies @ \$0.15 per copy.		29.70
	Postage charges for January 2009.		34.02
	Fax charges for January 2009.		12.25
	Subtotal		558.28
	Total costs		\$558.28
	Total amount of this bill		\$49,846.78